



STATE OF CALIFORNIA

## STATE BOARD OF EQUALIZATION

BOARD PROCEEDINGS DIVISION (MIC 80)  
450 N STREET, SACRAMENTO, CALIFORNIA  
(P. O. BOX 942879, SACRAMENTO, CA 94279-0080)  
Mr Augusta (916) 445-6493

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First District, Hayward

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Second District, Stockton

ERNEST J DRONENBURG, JR  
Third District, San Diego

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*Controller, Sacramento*

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Acting Member  
Fourth District, Los Angeles

E. L. SORENSEN, JR.  
*Executive Director*

December 29, 1997

TO COUNTY ASSESSORS,  
COUNTY COUNSELS,  
ASSESSMENT APPEALS BOARDS,  
AND OTHER INTERESTED PARTIES:

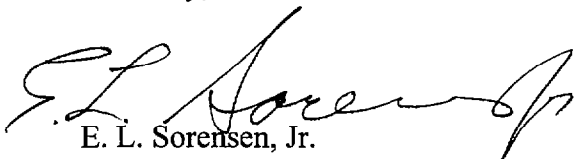
No. 97/78

### PROPERTY TAX RULE 122.5 FIXTURES

Following a scheduled public hearing on October 28, 1997, the State Board of Equalization adopted the amendments to Property Tax Rule 122.5, Fixtures, as published. The rule as amended becomes effective December 31, 1997.

If you have any questions regarding the content of this rule, please contact Mr. Lawrence A. Augusta (916) 445-6493.

Sincerely,

  
E. L. Sorensen, Jr.  
Executive Director

ELS:MAS